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*** Notices to Subscribers and Contributors will be found on page ii.

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Current Topics.

Famous Chambers.

SIR ERNEST MOON, K.C. (whose death we announced in our last issue), was one of the many who rose to distinction in the law after a term of pupilage in the chambers of Mr. RICHARD WEBSTER, at 2 Pump-court, Temple. At the complimentary dinner given to him on his retirement from the Court of Appeal, Sir JOHN ELDON BANKES mentioned that in his early days at the Bar, having heard someone say that the road to professional success was by way of the chambers of RICHARD WEBSTER, who was then in the full flow of work, he decided to act upon the hint, and did so, with the success we know. Of the twenty-seven pupils whom WEBSTER had at different times while he was a junior, one became a County Court judge, one, an Indian judge, two, stipendiary magistrates, one Chief Justice of Cyprus, one—the late Sir ERNEST MOON—Counsel to the Speaker, while two—the present LORD WARRINGTON and Sir JOHN ELDON BANKES—became, Lord Justices of Appeal. Surely a remarkable record for one set of chambers! The tradition that the same chambers are productive of judges has been carried on since they were relinquished by WEBSTER on his appointment, first, as Master of the Rolls, and, a few months later, as Lord Chief Justice of England, with the title of LORD ALVERSTONE. The present LORD ATKIN and Mr. Justice WRIGHT were successively occupants of the same chambers. Another set in the Temple, where many great lawyers have been trained, were those occupied by the present Lord Justice SCRUTTON, when he was at the Bar. Among his pupils were LORD ATKIN, Mr. Justice MACKINNON, and, if we are not mistaken, the late Mr. Justice SALMOND of the New Zealand Bench, whose volumes on torts and contracts immediately acquired the status of legal classics.

A Hopeless Irregularity.

AN UNUSUAL question of procedure came up for determination before Mr. Justice HORRIDGE recently (23rd ult). A settlement had disposed of his Lordship's list quite early, and a non-jury action was transferred to him. After the case had been called on, counsel for the defendant said that he wished to take a point on the notice of trial. On the 6th February, 1930, the action having proceeded for some months, a third party, who was not a party to the action, applied to a Master in Chambers, *ex parte*, to be substituted for the plaintiff, and an order was made substituting her. That order was served on the defendant and notice of trial had been given in the name of the original plaintiff. That, counsel submitted, was treating the action as though no substitution had taken place, and was, of course, hopelessly irregular. Further, in such a case as the present, where there was a bankrupt plaintiff with a charge of fraud against him, and there was an assignment of the chose in action pending action, it was imperative that the record should be kept in order. Mr. Justice HORRIDGE asked why, in view of the Master's order, the notice of trial was given in the name of the original plaintiff. It was clearly a case in which the pleadings ought to have been amended, and the defendant had a right to ask to set aside the order. He (the judge) did not see how the order could properly be made substituting the other plaintiff; the original plaintiff ought not to have been got rid of when there was a counterclaim against him alleging fraud. The whole thing, continued his Lordship, was absolutely hopelessly irregular, and counsel's suggestion that the cause of the irregularity was because there had been no money to spend had nothing to do with it. Addressing the plaintiff's counsel his Lordship said that he (counsel) had got an order for substitution instead of for adding, and had never amended his pleading to carry that out. There would now be an order, which would have to be drawn up by consent, setting aside the order of the 6th February, 1930, and ordering the substituted plaintiff to be added as co-plaintiff with the original plaintiff. The writ and all subsequent proceedings would be amended, and the trial of the action stayed meanwhile, with liberty to restore at two days' notice. The costs would be costs in the action.

The Quality of Mercy.

"COMPOUNDING A FELONY," says "Wharton's Law, Lexicon," "is where the party robbed not only knows the felon but also takes his goods again, or other amends, upon an agreement not to prosecute." The Attorney-General in a recent case before Mr. Justice ROWLATT objected to a suggestion which, he said, had been advanced before the Commissioners of Inland Revenue that revenue officers had entered into negotiations to purge a criminal offence. In the case in question the appellant, after an enquiry into his books and accounts, had had to pay a considerable sum in respect of previously unpaid super tax, income tax and excess profits duty. A few days before the last instalment was paid a prosecution was launched against him under the Perjury Act, 1911. He was committed for trial. His health was very bad, however, and the prosecution was dropped, the then Attorney-General being satisfied that if it were carried on the appellant's life might be endangered, and, in consequence, the appellant paid £300,000 in penalties. Commenting on the above facts, Sir WILLIAM JOWITT, K.C., the Attorney-General, said that before the Commissioners the suggestion was made that the Crown accepted the £300,000 in penalties in lieu of taking criminal proceedings, and were actuated in doing so not simply and solely by reason of the appellant's condition of health, but that they had, in fact, compounded a criminal offence. The revenue officers, he added, took a very serious view of that suggestion. Counsel for the appellant said that he did not understand that that had been done; it certainly was not suggested now. It does seem remarkable that a suggestion such as that alleged could be made against

responsible revenue officials who could have no conceivably personal interest in adopting the measures imputed to them. What, rather, is the striking feature of the matter is the humane consideration exhibited by the authorities, indicating that the State will not, when extreme ill-health makes it unadvisable, relentlessly and unnecessarily pursue a matter in the criminal courts when there is an alternative and satisfactory civil remedy. "The quality of mercy is not strained."

Directions in a Will following the Signature.

In *Palin* v. *Ponting* (1930), 46 T.L.R. 310, the court seems to have gone to the extreme limit in admitting to probate as part of a will directions and dispositions which followed the signature. The will in that case was on a printed form, and a number of legacies were set out on the front page, together with a clause appointing an executor, and at the foot of the front page were the signatures of the testatrix and the attesting witnesses. On the right-hand side of the front page, written vertically, were the words "See other side for completion." On the other side were other directions, including a residuary gift, but there was no signature on that page. Mr. Justice Bateson decided that the unsigned writing on the back must be admitted to probate as part of the will. In the course of his judgment, the learned judge said that he was satisfied that the words in question were written before execution and must be regarded as an interlineation and be read into the will in the place indicated by the words in the margin of the front page and therefore above the signature, thus circumventing the provisions of s. 1 of the Wills Act Amendment Act, 1837, which, amongst other things, enacts that no signature "shall be operative to give effect to any disposition or direction which is underneath or which follows it." The authority chiefly relied on by the learned judge was *In re Birt* (1871), 2 P. & D. 214. In that case the testator, at the end of an unfinished sentence, placed an asterisk and the words "see over," and on the back, opposite to another asterisk with the words "see over," the sentence was completed, but there was no signature. Lord Penzance admitted the unsigned writing on the back to probate, saying that the clause on the front page would be unmeaning without it. The judgment in that case, however, was with the consent of the heir at law, who was the only person interested in excluding the words in question, and the decision has been the subject of adverse comment (see "Jarman on Wills," 7th ed., p. 100). In *Palin* v. *Ponting* the court has certainly gone further than in other cases in admitting as interlineations in a will directions and dispositions which on the strict reading of s. 1 of the Wills Act Amendment Act, 1837, ought, it would seem, to have been excluded.

Stealing Cargo.

An alleged offence, the foolishness of which was probably not really appreciated by the perpetrators, has brought serious consequences to four mercantile marine cadets who were charged at East Ham Police Court with being concerned in stealing cargo. The accused, three of whom were nineteen years of age, and the other eighteen, were four of about forty cadets in the Federal Company's steamer "Northumberland." The vessel was bound from London to New Zealand, and during the voyage it was found that the cover of No. 7 hold had been tampered with, and it was subsequently ascertained that a great deal of cargo had been stolen. Tins of sardines similar to those in the cargo were found in the cabin of one of the cadets. Whisky, cigarettes and soap had also been taken, and the total value of the goods was £27 19s. Counsel for the prosecution said that the shipowners were anxious not to ruin the boys' characters, and whatever happened at that court their careers at sea were already seriously affected. The owners, although they had thought it necessary to place the facts before the court, were anxious to prevent the youths being convicted of felony. Each of them desired to cancel the articles of apprenticeship, and in view of that, he (counsel) did not propose to offer any evidence. The Bench then adjourned the case for fourteen days, and all the papers were sent to the Director of Public Prosecutions for his direction. At the renewed hearing, the Director of Public Prosecutions having said that he did not propose to intervene, the Bench, in view of that decision, acceded to counsel's application and allowed the charge to be withdrawn. The boys were accordingly discharged. Unhappily petty pilfering of cargo is carried on to a far greater extent than is generally realised. Dock labourers, members of the crew, cadets, and even officers, sometimes seem to think it no great offence to help themselves, generally to a very small quantity, to the contents of a broken case. They don't really look upon it as stealing though, of course, it is so none the less. The necessity for dealing somewhat harshly with proved offenders is dictated by the realisation that, small though individual thefts may be, the result over a period of a year or so is remarkably large, and results in really heavy financial loss to shipping companies. The amazing part of the whole business is that people will risk so much unnecessarily for so little. Why sacrifice a career for a few bars of soap? Foolish small thefts by postmen with years of service behind them, or shoplifting by a woman who can well afford the trivialities she purloins, are further illustrations of this remarkable weakness. Perhaps the only effective way of lessening the number of these crimes is to impose such drastic penalties in bad cases as will thoroughly frighten potential offenders.

Mourning and Funeral Expenses.

By Scots law, as laid down in Lord Fraser's treatise on Husband and Wife, vol. II, p. 967, "the widow is entitled to mournings suitable to her husband's rank; and these are considered part of the husband's funeral expenses. As such, the claim stands in a different position from the aliment with regard to the husband's creditors, as it is considered a privileged debt, and preferable to all ordinary claims on the husband's estate." In this matter the law of Scotland takes a generous view of the rights of a widow, as is evident from the decision in the recent case of *Morrison* v. *Morrison's Trustees* (1930), Sc.L.T., Sheriff Court Reports 37, where a widow, who had been living apart from her husband for some years, was held entitled to supply herself with mournings at the expense of the husband's estate a month or two after the funeral. The trustees under the husband's will took up the attitude that a claim for mournings must be made by the widow before, and for the purpose of attending, the funeral. This contention was held by Sheriff Orr to be too narrow, and as in his opinion the claim was put forward as soon as one would naturally look for it in the circumstances he gave judgment in favour of the widow's claim. The question whether mournings are deductible in determining the value of an estate for the purpose of estate duty appears to be answered differently in England and in Scotland. In a well-known text-book on Estate Duty it is stated that the cost of mournings for the family is not considered as part of the "reasonable funeral expenses." In an old decision, *Pitt* v. *Pitt* (1758), 2 Lee's Eccles. Cas. 508, a widow administratrix was allowed her claim for mournings but, in the later case of *Johnson* v. *Baker* (1825), 2 Car. & P. 207, Chief Justice Best ruled that mournings furnished to a widow did not come within the allowance of "funeral expenses." On the other hand, in the Scottish case of *Lord Advocate* v. *Alexander's Trustees* (1905), 42 Sc. L.R. 307, 310, it appears to have been conceded by the Crown that a sum for mournings was deductible as falling under "reasonable funeral expenses." To a considerable extent this question is becoming more and more academic in view of the increasing tendency, except perhaps among the humbler classes, to abandon the lavish style of mourning which not so long ago was thought essential, and to reduce the outward tokens of regret for the passing away of our fellow men to a minimum or even to dispense with them altogether.

Criminal Law and Practice.

LIE DETECTION.—If there really were such a thing as a trustworthy device for detecting lies it would be in daily use in every court of law, for without being at all cynical, every experienced observer must admit that a case in which everyone tells the truth is almost unknown.

Only last week, Mr. Justice Rowlatt, referring to the "disgusting perjury" committed in a case before him, said: "Courts of Justice must give up the task of deciding controversies among these people and someone else must take it on unless these people can be inspired by some more responsible view of giving evidence.

We are sceptical about all these devices, however, whether they are mechanical contrivances or physical tests. We have read of mechanical devices of the middle of last century, and of the psycho-galvanometer of the present day without feeling any confidence in any of them. Now a correspondent in *The Times* recalls the work of Mosso, fifty years ago, in recording vaso-motor changes due to emotional states of the brain, and goes into some detail as to the methods in which they manifest themselves. In India, too, lie detection is practised, he says, by watching for the "clawing down" of the toes of any among a group when being scrutinised and questioned, or by requiring them to hold dry rice in the mouth for three minutes and spit it out, to the confusion of the guilty man, whose salivary glands have become paralysed so that he alone ejects dry grains while the others produce a moist mass.

All this is very interesting, and distinctly reminiscent of the old trials by ordeal reproduced in less drastic form; and it is just about as trustworthy. If fear paralyses salivary glands or makes people "claw down" with their toes, or if it accelerates their heartbeats as recorded on an instrument, or changes the blood pressure, how can the fear of detection experienced by the guilty be distinguished from the fear of accusation and conviction felt by a perfectly innocent person against whom there seems to be a good deal of evidence?

CONCILIATION.—The Paris correspondent of the *Observer*, who so often has something interesting to tell us, describes an item in French procedure before the *juge de paix* which might perhaps be imitated in England with advantage to litigants. The dictionary may translate "*juge de paix*" as "justice of the peace," but, as the *Observer* reminds us, that official corresponds more or less to our police magistrate rather than to our unpaid justice. In civil cases, there is a recognised stage in the proceedings called "conciliation," when the parties are invited to attend before the court to see whether they cannot settle their case without recourse to a formal trial. The system meets with a considerable amount of success. It is quite true that in a great many cases a just and amicable settlement could often be reached if only the parties could be brought together and some disinterested person would say the first word. The litigants are too proud or too obstinate to approach each other; feeling has run a little high, and things have gone a little too far. Perhaps all the time both sides are quite willing, even anxious, to avoid an acrimonious display in court; a word of encouragement from a conciliator, and all would be settled. In our own courts of summary jurisdiction conciliation in matrimonial cases is practised extensively with satisfactory results. Here the magistrate often delegates, not his jurisdiction, of course, but his role of conciliator, to a missionary or probation officer. In this way many homes are saved from break-up and many families from disunion; and so long as the magistrate makes it clear that the parties are in no way obliged to accept the suggestion of conciliation through the missionary, but are always entitled to resort to the court if they so choose for a trial of their disputes, then there is everything to gain and nothing to lose from an attempt to settle. The public generally fails to credit the lawyer with any desire to avoid litigation, though innumerable cases are settled in solicitors' offices.

The Scottish De-rating Decisions.

IT is a remarkable fact that the more enlightened the age, the more complicated the legislation. The statutes of the nineteenth century are themselves models of brevity and lucidity, but if we pick up a volume of modern statutes, we shall find a great many provisions which the average lawyer does not understand, and a certain number which judges learned in the law have great difficulty in construing. Whether this is due to the complexity of modern civilisation or to the contrariness of the draughtsman, we cannot tell, but at any rate, so long as this state of matters continues, the courts will not be idle. The Rating and Valuation (Apportionment) Act, 1928, and the Local Government Act, 1929, are no exceptions to this rule. The whole system of de-rating proposed in these Acts is highly complicated and the financial provisions are a maze, through which even the expert must walk warily. But as regards the clauses describing the premises which are de-rateable, it would not have been too much to expect of the legislature that they should have stated in plain and unambiguous language what was their intention. It is impossible, of course, to go beyond the terms of an Act of Parliament and to interpret its provisions by reference to any speeches made in the House of Commons by the Minister responsible, and it is very doubtful if any such assistance could be obtained in this case. As is probably well known, under the Local Government Act, 1929, agricultural, industrial and freight transport hereditaments are entitled to a certain deduction from their annual value. The machinery for these proposals is contained in the Rating and Valuation (Apportionment) Act, 1928, the definition of the hereditaments is given and the method of valuation and apportionment detailed. This Act is an Imperial Statute and applies under certain exceptions, which are contained in s. 9, in like terms to England and Scotland: the definition of the premises to be de-rated is in similar terms. The Scottish Court of Appeal—technically known as the Lands Valuation Appeal Court—have considered appeals from local valuation committees, and as all their decisions are now available it may be of interest to English lawyers to recount these decisions and the grounds of judgment upon which the judges have proceeded.(1)

Industrial hereditaments receive a deduction under the 1929 Act of 75 per cent. from their annual value. It is to be observed that the definition used in the Rating and Valuation Act, 1928, has both a negative and a positive aspect. "Industrial hereditaments" include positively premises occupied and used, *inter alia*, as a factory or workshop within the meaning of the Factory and Workshop Acts, 1901 to 1920. But a ratepayer has only got over the first hurdle towards de-rating when he has shown that his premises are a factory or workshop. There are negatively excluded from the definition premises, which, although they may be a factory or workshop, are nevertheless primarily occupied and used for the following purposes: (1) purposes of a dwelling-house; (2) purposes of a retail shop; (3) purposes of distributive wholesale business; (4) purposes of storage; (5) purposes of a public supply undertaking; and (6) any other purposes which are not those of a factory or workshop.(2) The court has had to consider a variety of premises which the Inland Revenue officer maintained were not industrial hereditaments. The first question which arose for their decision was the meaning of "occupied and used." This point was acutely raised in the cases of silent premises where work had been stopped owing to trade depression, but which were kept in full working order and valued as a factory or workshop. It was claimed that they were just as much entitled to de-rating as other more fortunate premises which had been able to keep going, on the ground that the general scheme of the Act was to assist depressed industries. But the court held that premises where the employees had been paid off, or where over a substantial period of time nothing

(1) The opinions of the Judges have been published in a volume by Messrs. Hodge & Co., Edinburgh.
(2) 1928 Act, s. 3 (1) and (2).

had been manufactured, could not be said to be "occupied and used" as a factory or workshop and were accordingly not de-rateable.(3)

The court had next to consider what premises were a factory or workshop within the Factory and Workshop Acts. In order to appreciate the decisions it is necessary to give a brief statement of the requisites under the Factory and Workshop Act, 1901 (s. 149). Factories and workshops are premises in which any manual labour is exercised by way of trade or for purposes of gain in or incidental to the making, altering, repairing, ornamenting, finishing or adapting for sale of any article. The distinction between a factory and a workshop is that in a factory mechanical power is used in aid of the manufacturing process carried on, while in a workshop manual labour is or may be exercised without the aid of mechanical power. In dealing with this provision the court was assisted to a certain extent by the decisions of the English and Scottish courts upon a construction of the Factory Acts in another connexion. The conclusion at which they arrived was that for premises to come within the definition of a factory or workshop some article must be manufactured or adapted for sale in such a way that some change takes place in the character of the article. Thus, the workshops of painters,(4) plasterers,(5) public works contractors,(6) asphalt manufacturers,(7) and probably plumbers,(8) where the workmen prepare the materials for the purpose of work which has to be done on houses and buildings outside, are not "workshops" within the meaning of the Act. It was impossible to say that what was done on these premises was in any way of the nature of the work which required to be done by the Act. A great amount of ingenuity has been exercised all over the country in discovering factories and workshops, which were before never in contemplation of the owners, and a somewhat extravagant claim for de-rating was made by the owners of a trout hatchery(9) and by the occupiers of kelp shores in Orkney, where seaweed was dried and burned so as to make kelp, which is used in chemical works(10); but the court had little difficulty in holding that these hereditaments were neither a factory nor a workshop. More difficult questions, however, arose concerning the premises of rag merchants and scrap metal merchants. The former, who ambitiously described themselves as paper stock manufacturers, owned premises where all manner of rags, paper, twine, and other rubbish was sorted, graded and compressed into bundles for sale to paper manufacturers. It was proved that the paper manufacturers would not have bought the articles in the state in which they came to the rag merchants, but the court by a majority held that there was no adaptation for sale and accordingly that the premises were not a factory or workshop.(11) The scrap metal merchants bought scrap iron of all sizes, and extensive machinery was was used for cutting and breaking it up; it was then packed into bundles for sale to the foundries, where it was melted up again. These premises were held to be industrial.(12) It is not easy to appreciate the distinction which the court was able to draw between these two cases. But they were apparently of opinion that classification and assortment of materials without altering the *corpus* was not sufficient to make the premises a factory, but that breaking and cutting up metal by means of machinery was "adapting for sale." "Adapting for sale," Lord SANDS said, "means adaptation for sale in the line of business of the person who handles the particular goods." Similarly, the premises of a motor car scrap dealer, where broken-down cars were dismantled and the re-conditioning of second-hand cars took place, were also de-rateable.(13) As we have already seen, the labour in a factory or workshop must be exercised "by way of trade or for purposes of gain." The court has decided, following certain English cases, that there must be some direct gain which accrues to the occupier. Thus, where premises which might otherwise be a factory or workshop are merely used in connexion with and ancillary to a business, which is not industrial in character and where no direct gain accrues to the occupier from his use of these premises, the definition in the Act is not satisfied.(14) A saw-mill situated upon a private estate and used for cutting timber for houses and other erections on the estate,(15) and a joiners' workshop on the premises of a co-operative society used for the purpose of maintaining the society's property,(16) were on this ground held not to be a factory or workshop.

Premises which might otherwise be a factory or workshop are not de-rateable if they are *primarily* occupied and used for certain specified purposes. The court has had difficulty in interpreting the meaning of the word "primarily." If premises are primarily used for one purpose they could not, properly speaking, be used for another purpose. The ultimate conclusion at which they arrived was that the word connoted a general comparison of the respective parts of the premises. No one element could be regarded as conclusive; but such considerations as the size of the buildings, the respective areas devoted to one purpose and another, the nature of the mechanical and other fittings, and the respective number of the employees were relevant. Premises primarily occupied and used for the purposes of a retail shop are not industrial. This provision provoked considerable discussion, and the court was not united as to its application. The premises which raised the point acutely were those consisting of a shop fronting the street, attached to which were workrooms where articles were manufactured for sale in the shop. There was no doubt that the place where the articles were manufactured was a workshop within the Act. But the premises were used for two distinct purposes, and the question was, what was the primary use of the premises? Was it the manufacture of articles, or their sale in the retail shop? The ruling case on this point concerned premises of retail bespoke tailors, where five floors of extensive premises were devoted to the manufacture of suits of clothes, and on the ground floor consisting of a shop, showroom and fitting rooms, customers gave their orders and were fitted. The argument for the Inland Revenue officer was that the primary use and occupation of the premises was for the purposes of a retail shop: it was true that the main part of the premises was devoted to the manufacture of clothes, but these were only manufactured for sale in the shop. The court, however, by a majority, rejected this contention, and held that the primary use of the premises was for the manufacture of clothes, and their sale in the retail shop was merely ancillary.(17) They were accordingly de-rated, subject to apportionment. After all, the ultimate purpose of all manufacture is sale, and if the argument for the Inland Revenue had been sound it would have resulted in an unreasonable discrimination between a factory where goods were manufactured for wholesale trade and premises where the factory and shop part are combined. The intention of the De-rating Acts was to benefit productive industry, and manufacture is none the less manufacture because it is carried on in the same premises where the goods are sold. Lord HUNTER, the President of the Court, who dissented from the decision of the court, and was for holding the premises a retail shop, was of opinion that the manufacture of clothes into suits was ancillary to the retail business of selling suits of clothing. The English courts have taken the same view as Lord Hunter, and have held that one is entitled to regard not only the way in which the premises were used but also the reason why they were so used and the use to be made of the product of the operations carried on in the premises.

(To be continued.)

(3) *Mitchell Bros.* [1930] S.L.T. 311.
(4) *Sinclair* [1930] S.L.T. 165.
(5) *M'Intyre* [1930] S.L.T. 202.
(6) *Melville Dundas & Whitson* [1930] S.L.T. 200.
(7) *Currie & Co.* [1930] S.L.T. 307.
(8) *Turner & Pratt* [1930] S.L.T. 351.
(9) *Howietown and Northern Fisheries Co. Ltd* [1930] S.L.T. 240.
(10) *Branker* [1930] D.A. 43.
(11) *Easson Brothers* [1930] S.L.T. 263.
(12) *Brown, Macfarlane & Co.* [1930] S.L.T. 260.
(13) *Morris Caplan* [1930] S.L.T. 216.
(14) *Wordie & Co.* [1930] S.L.T. 258.
(15) *Lord Forteviot* [1930] S.L.T. 208.
(16) *Paisley Provident Co-operative Society* [1930] S.L.T. 252.
(17) *Gunn, Collie & Topping: Louis Gordon* [1930] S.L.T. 296.

Recent Decisions under Landlord and Tenant Act, 1927.

By S. P. J. MERLIN, Barrister-at-Law.

It is a curious feature of this much discussed statute that although it teems with so many novel provisions and moot questions, there have so far been comparatively few High Court decisions given upon the various problems it contains. This does not mean, however, that there has not been a large volume of work and negotiation transacted by the legal profession under the Act. It is no exaggeration to say that there have been thousands of notices of claims for compensation for loss of goodwill under s. 4, and for new leases under s. 5, but the great majority of these claims have been settled without actual litigation in the County Court or High Court. Moreover, of the hundreds of cases which have proceeded as far as a summons in the County Court, most of these also have been settled in some way before they have come before one of the panel of referees appointed under the Act, or before they have emerged into the County Court after the referee has made his report. However, there have been a few important decisions on certain difficult questions arising under the Act, and these are set out in concise form hereunder.

Hudd v. *Matthews* (1930), W.N. 140.—The short point of cardinal importance decided by this case is this: That proviso (*a*) of s. 4 of the Act is "a clear indication that the legislature had in mind as the basis of compensation *the value of goodwill accruing to the landlord, and not the loss suffered by the tenant.*" These words, although they may be regarded by some as *obiter dicta*, are of great value to the large number of referees who primarily have to administer this Act, and who have been to some extent divided in their opinion as to the effect and construction of s. 4. It is known that Sir T. Willes Chitty, K.C., who was the doyen of the panel of referees, was of opinion that the measure of the landlord's gain was, as a rule, the measure of the tenant's compensation for the loss of his goodwill. This point was one of the matters he dealt with in his report in the case of *Godden* v. *Fine*, which eventually came before His Honour Judge Turner at the Westminster County Court, where his report was adopted.

Kruze v. *Benskins Watford Brewery Co. Ltd.*—In this case several questions of general interest are dealt with in the exhaustive "report" filed by Sir T. Willes Chitty, K.C., who was the referee to whom the case was sent for inquiry and report.

This was a claim in the Watford County Court by a lessee of a public-house for a new lease under s. 5 of the Act. Before any lessee can obtain a new lease he must of course, prove *inter alia* "that he would be entitled to compensation" under s. 4 (see s. 5 (3) (*a*)). But it is enacted in proviso (*c*) to s. 4, that "in the case of licensed premises the sum payable as compensation for goodwill under this section shall not include any addition to the value of the premises attributable to the fact that the premises are licensed premises." So the question arose whether in the case of an ordinary public-house a tenant could, with any chance of success, bring a claim for a new lease under this Act.

There was a prolonged hearing before the learned referee and much expert evidence was tendered upon both sides. The following facts were found in the referee's report:—

(1) That the house, although called the "Railway Hotel," was only a public-house;

(2) It was not an hotel in the ordinary acceptance of the term, having limited accommodation for visitors;

(3) It was about 200 yards from the railway station, and was not visible therefrom;

(4) It stood back from the road, which was a semi-main road, and was about 12 miles from London;

(5) It was situated in a residential district, but there was a row of shops opposite;

(6) The district was a growing one.

When the above-mentioned report came before His Honour Judge Crawford for further consideration, the learned judge adopted the above findings of fact, and, amongst others, found the further most material fact that "there is nothing to show that the trade which was done at these premises was in any way due to any personal qualification possessed by the tenant or any of his predecessors, such as the special aptitude or skill in the conduct or management of the house, or by the expenditure of capital calculated to attract custom to the house." To summarise the judgment of the learned judge he found that "the business was substantially that of a licensed house and the *attraction* to the premises was that they were licensed premises . . . The scheme of the Act of 1927 seemed to be to give a tenant compensation either in money or by the grant of a new lease, as compensation for the loss of goodwill if he had to yield up the premises at the end of the lease."

Dealing with the proviso regarding licensed premises, he said: "It could be safely laid down as a general rule that a special and peculiar value attached to premises as soon as a licence had been attained by reason of the privilege and, in a sense, the monopoly which the licence conferred. The licence attached a special and peculiar value to the premises."

"He was not satisfied that there was any goodwill in those premises which could be measured or ascertained. If there was any goodwill to be attached to the premises it was attributable to the fact that they had been and were licensed premises. Substantially the whole of the profits made at the premises was due to the sale of intoxicating liquors. Eliminate the licence and those sales would cease, and the profit would come to an end. *If the tenant had proved that either he or his predecessors had expended capital so as to attract custom to the premises, or that he or his predecessors by their methods of conducting the premises had made them specially attractive then goodwill might have been created which would have been the subject of compensation under the Act* . . . No such evidence was given. He desired to leave that question open. If the tenant had proved the matters above outlined he might be entitled to compensation, because the attractive force which brought in the custom was not only the fact that intoxicating liquors were sold on the premises, but that by judicious expenditure of capital, and by skill in management, custom was attracted which would not otherwise have been obtained." Judgment was given for the landlords with costs. No appeal was made against this judgment, which is one which, it is respectfully submitted, will be a very valuable precedent not only for what it decides in favour of the landlords, but also for the reservations made in favour of those tenants who can prove the matters set out above in italics.

Stumbles v. *Whitley* (1929), W.N. 254.—Here an hotel was demised with fishing rights. The lessee had expended much capital and attention in working up the business of a fishing hotel. The landlord (probably for that reason) did not raise the point that these premises being licensed premises were outside the Act, but took the point that the word "premises" in s. 5 of the Act was used not in the conveyancing sense, but as meaning the building where the trade or business of the tenant was carried on, and therefore that the word did not cover incorporeal rights like fishing rights. The court (Scrutton, Greer, Slesser, L.JJ.) dismissed the appeal, holding "that the word 'premises' related to the whole subject-matter of the lease in question, which included the said fishing rights."

Property Notes.

The property referred to in the auction announcement on p. xvi of this issue as No. 2, Bedford-row and No. 1, Jockey's-fields, W.C.1, should be of special interest to the legal professsion, and will be submitted by Messrs Foster & Cranfield at the London Auction Mart, on Wednesday next, the 18th June. It is let on lease from 1897 at £215 per annum, with reversion in 1937 to rack rents estimated at £900 per annum.

Land Drainage Bill.

In the event of the above Bill, which is at present before Parliament, being passed, the law of land drainage, which is now of a comparatively local and special character, will become so national and general in its application that practitioners who hitherto have not been called upon to advise on such matters may well find themselves under the necessity of becoming acquainted with its provisions.

The Bill, founded upon the recommendations of a Royal Commission which reported very fully on the matter in 1927, has for its object the substitution for the present somewhat diverse forms of land drainage legislation of a comprehensive and co-ordinate system, applicable throughout the country. As mentioned by the Royal Commission, there are at present no less than 361 various types of land drainage authorities in England and Wales operating under different codes of law, irrespective of county councils empowered under the general Land Drainage Act, 1926, and of certain small areas affected by inclosure awards containing provisions as to the construction and maintenance of land drainage works.

Shortly, one of the main distinctions between the existing position and that which would arise under the Bill is that, at present, questions relating to land drainage are confined to certain districts which, although numerous in themselves, comprise a proportionately small part of the country, and in which the administrative and other provisions of the law are often purely permissive and otherwise ineffectual; whereas the scheme of the Bill is to impose a uniform law for the whole of England and Wales by the setting up of drainage authorities (divided into catchment boards and internal drainage boards) for practically every watershed or catchment area of any importance, upwards of forty-seven rivers being actually scheduled in the Bill for this purpose.

In each scheduled catchment area the catchment board is to be the body solely responsible for works of arterial drainage in connexion with the main river, recovering its expenses by precepts levied on the county and county borough councils and on the internal drainage boards which will probably be constituted for each of the principal tributaries of the main river, the latter having power to levy drainage rates for meeting its own expenses as well as such financial demands as may be made upon it by its superior and supervisory catchment board. County and county borough councils are to have a predominating representation on catchment boards; but internal drainage boards are to be elected by the payers of drainage rates.

Very full provision is made regarding the rating powers of internal drainage boards, under which all hereditaments (including agricultural land and railway property) within the district are to be the subject of assessment; and it follows that any person within a catchment area and also within the district of an internal drainage board within that area may be obliged to pay towards land drainage expenses through two channels, viz., his county or county borough rate (which will comprise a proportion attributable to the catchment board's precept upon that county or county borough) and his local drainage rate (which will comprise not only the internal drainage board's expenses, but also the latter's proportion of the catchment board's precept upon such internal drainage board). There is no specific limit to the sums which may be raised by an internal drainage board; but the amount in respect of which a catchment board may precept upon a county council in any one financial year is limited to the product of a halfpenny rate (or, in certain circumstances, a three farthings rate), except with the consent of such council.

The Bill, which is a somewhat lengthy one, has passed through all its stages in the House of Lords, whence it has been sent to the House of Commons; and although it has been materially amended, as compared with the form in which it was originally introduced, the main scheme of the Bill may be said to be unaltered. It is not proposed to enter upon a detailed analysis of all its provisions, but the following are a few of the more important matters, to which reference has not previously been made, dealt with by this Bill in its present form.

Clause 8 contains machinery for varying awards made under any public or local Act and containing provisions affecting or relating to land drainage.

Clause 9 provides for the compulsory commutation by a catchment board of all obligations by reason of tenure, custom, prescription, or otherwise to do any work (whether by way of repairing walls, maintaining watercourses, or otherwise) in connexion with the main river. The commutation is to be effected by the payment to the catchment board either of a capital sum or of a terminable annuity charged on the land in respect of which the obligation existed, such charge to have priority over certain other incumbrances.

There are various provisions, in many cases re-enactments of existing legislation, relating to the compulsory repair of ditches, watercourses and other forms of land drainage.

A special land drainage appeal tribunal is to be set up consisting of a president (who is to be a judge of the King's Bench Division or other person of high legal qualifications) sitting with two assessors, of whom one is to be a member of the Surveyors Institution or of the Institution of Civil Engineers. The tribunal is to be a court of record with its own official seal to be judicially noticed. Various matters of dispute likely to arise under the Bill are specifically referred to the appeal tribunal, the remainder being left to be decided by the Minister of Agriculture and Fisheries, subject to certain safeguards in case of dissatisfaction with the Minister's decision.

In the form in which the Bill was introduced, it was to come into operation on the passing thereof, but this has been amended by the House of Lords by the substitution of the 1st January, 1933, which will probably be the subject of further Parliamentary discussion.

A peculiar instance of a legal fiction, due to constitutional reasons, arose in connexion with this Bill. Owing, it is understood, to pressure of business in the House of Commons, the Bill was first introduced in the House of Lords; and, although the House of Lords is limited in its powers regarding any charge upon the King's subjects, the Bill does in fact provide for the levying of rates.

In order, therefore, to obviate any difficulty in that respect, the Bill contains a formal clause (which, it is understood, will be deleted during the later stages of the Bill) declaring that nothing therein shall impose any charge on the people or vary the amount or incidence of or otherwise affect any such charge in any manner or affect the assessment levying administration or application of any money raised by any such charge.

Company Law and Practice.

XXXIII.

Section 356 severely restricts offers for sale in writing of shares, in addition to absolutely prohibiting house to house canvassing, as explained last week.

It is not lawful to make an offer in writing to any member of the public (other than persons who ordinarily as a matter of business deal in shares, whether as principal or agent) of any shares for purchase, unless accompanied by a written statement, signed by the offeror and dated, containing the required particulars, or in the case of shares in a company incorporated outside Great Britain, either by such a statement, or by a prospectus complying with Pt. XII of the Act (s. 356 (2)). The wide constructions to be put upon the expressions "the public" and "shares" were fully dealt with in this column last week; they are to be found set out in s. 356 (7). Sub-

section (2), however, does not cast its net as wide as its immediate predecessor, for certain shares are excluded from its provisions, to wit: (*a*) Shares quoted on, or in respect of which permission to deal has been granted by, any recognised stock exchange in Great Britain, where the offer so states, and specifies the stock exchange, and (*b*) shares which a company has allotted or agreed to allot with a view to their being offered for sale to the public. This sub-section, too, is less wide than the share-hawking one, in that it only deals with offers of shares for purchase, and does not extend to offers for subscription as well. Further, an offer otherwise within the mischief of the sub-section is taken out of it if it be made only to persons with whom the offeror has been in the habit of doing regular business in the purchase or sale of shares. This is a question of degree, and obviously no hard and fast rule can be laid down as to when a particular person is a regular customer of the offeror, though perhaps one day we shall at least get some guidance as to the principles to be observed in arriving at a conclusion: at the moment it seems impossible to say whether two or twenty transactions constitute a regular customer, and whether an absence of two weeks or twenty years evidences an abandonment of regular business.

Attempts to confuse the mind of the intending investor, or to conceal material facts, are dealt with by the simple expedient of saying that the required written statement must not contain any matter other than the required particulars, and must not be in characters smaller or less legible than any characters used in the offer or any document sent with it.

The written statement required by the section has to set out a great deal of miscellaneous information of such a character as is likely to prevent at least the grosser forms of fraud; the particulars are given in s. 356 (4), which should be referred to for details. In outline, however, the following is the information which must be given:—

(*a*) Whether the offeror is principal or agent, and if agent, the name of his principal and an address for service in Great Britain (a significant provision);

(*b*) Date and country of incorporation of the company, and address of its registered or principal office in Great Britain;

(*c*) The authorised and issued capital, the classes into which it is divided, and the rights of members;

(*d*) Dividends paid during the three immediately preceding financial years, or statement that there have been none;

(*e*) Total debentures outstanding, with rate of interest thereon;

(*f*) Names and addresses of directors;

(*g*) Whether the shares offered are fully paid up, and if not, to what extent they are;

(*h*) Whether or not the shares are quoted on, or permission to deal has been granted by any recognised stock exchange; if so, which; if not, a statement to that effect;

(*i*) Where the offer relates to units, names and addresses of the persons in whom the shares represented by the units are vested, the date of and the parties to any document defining the terms on which those shares are held, and an address in Great Britain where that document or a copy can be inspected.

It will be seen from the above that the language used in (*g*) and (*h*) differs somewhat, in that in the former the expression "the shares offered" is used, and in the latter the expression "the shares." Coming so close together, one would naturally expect that these two phrases would bear different meanings, and that in (*h*) "the shares" does not mean "the shares offered"; but what else can it mean? Can it be taken to mean "any shares of the company?" This would not seem to be the intention, as it would be taking away to a certain extent the protection intended to be afforded to the proposing investor; but, on the other hand, as appears from s. 356 (2) (*a*), no statement in writing at all is required where the shares to which the offer relates are shares which are quoted on, or in respect of which permission to deal has been granted by any recognised stock exchange in Great Britain and the offer so states and specifies the stock exchange; so that if "the shares" in (*h*) be construed as "the shares offered," (*h*) is rendered practically superfluous, except as regards stock exchanges outside Great Britain, and except as regards the statement negativing a quotation or the granting of permission. It is true that it is not completely superfluous, in that the offer might omit to state the quotation or grant of permission and to specify the stock exchange; from the practical point of view the offer would never contain such an omission, which would render the offeror liable to make such an onerous statement. However, perhaps this loophole is sufficient, and we may construe "shares" in (*h*) in the same way as "shares offered" in (*g*); but it is not without some hesitation that one finally comes down on that side of the fence.

The penalties for acting in contravention of these provisions, and the powers to set aside contracts made as the result of any such offer and to give consequential directions, are the same as those contained in the section with reference to share hawking, and were referred to last week; they will be found in the Act as s. 356 (5) and (8).

(*To be continued.*)

A Conveyancer's Diary.

Devolution of Infant's Property.

I have lately had to consider a question with regard to the devolution of an infant's property on death, and found that the subject involved more difficulties than I had expected.

It will be remembered that the important alteration made by the L.P.A., 1925, was by providing (s. 1 (6)) that a legal estate is incapable of being held by an infant.

Before 1926 the land of an infant was deemed to be settled land under the S.L.A., 1882, ss. 59 and 60, the infant being deemed to be the tenant for life and the powers of a tenant for life being exercisable by the trustees of the settlement on the infant's behalf. That was a very satisfactory arrangement and worked well enough, giving full powers to the trustees of the settlement of dealing with the property during the owner's infancy without divesting him of the legal title.

For some reason, which I have vainly endeavoured to fathom, the Legislature decided not to leave well alone in this respect, and, whilst under the new law the land of an infant is still settled land, the legal estate is vested in the trustees of the settlement.

I do not know what advantage it was hoped or expected would or might accrue from depriving an infant from holding the legal estate. It could not be because the dealing with the estate would be thereby in any way facilitated. The trustees had all the powers of a tenant for life before 1926, and have now the powers of a tenant for life, no more and no less, so that nothing has been gained in the way of removing restrictions or inconveniences in the sale or management of the property. On the other hand, in order to conform with the new scheme, it was necessary to enact the transitional provisions contained in the L.P.A., 1925, 1st Sched., Pt. III, which would have been altogether unnecessary if the legal estate had been allowed to remain in the infant.

However the question with which I am immediately concerned is with regard to the devolution of an infant's equitable fee simple estate on death under twenty-one.

The pertinent provision on that point is contained in the A.E.A., 1925, s. 51 (3), which reads:—

"Where an infant dies after the commencement of this Act without having been married, and independently of this subsection he would, at his death, have been equitably entitled under a settlement (including a will) to a vested estate in fee simple or absolute interest in freehold land,

or in any property settled to devolve therewith or as freehold land, such infant shall be deemed to have had an entailed interest, and the settlement shall be construed accordingly."

In passing, I may say that there are several things with regard to this sub-section the reasons for which are obscure to me.

In the first place I do not see the necessity for it at all. There is no reason apparent to me why on the death of an infant his property should not devolve in the same way as if he had been an adult, and died intestate, as it would have done before the Act; secondly, I am very puzzled to know why the infant's estate should be deemed to be an entailed interest when the sub-section only takes effect if he has never been married; and thirdly I do not understand why the sub-section is framed so as not to apply where an infant marries but his wife predeceases him and there is no issue surviving him.

There the sub-section is, however, and I propose to consider how it applies, which I think may best be done by taking the various ways in which an infant's title may have arisen and seeing what effect the sub-section has in each case.

(1) Where land was conveyed voluntarily to or in trust for an infant before 1926: in this case it seems that as the infant's interest is deemed to come to an end at his death the equitable estate in fee simple reverts to the grantor.

(2) Where land was conveyed for value to or in trust for an infant before 1926: for example, a father purchased land and had it conveyed to his infant. In that case the question arises, to whom does the estate revert on the failure of the infant's interest? I think that the reverter would be to the father who had provided the purchase money and not to the grantor. That, at least, seems to be the result, but the wording of the sub-section suggests a doubt. The sub-section says that the infant is to be deemed to have had an entailed interest "And the settlement shall be construed accordingly." Now, the settlement in this case is, I suppose, the conveyance to the infant, and if the sub-section is to be strictly applied and the conveyance read as though the interest conveyed to the infant were an entailed interest, the reverter would be to the grantor, which would manifestly be unfair, the father having paid for the fee simple. I think, therefore, that the father or other person who provided the purchase money and was in equity the settlor would be entitled.

(3) Where the land was devised by will, whether before 1926 or not: here it seems clear that the reverter would be to the estate of the testator.

(4) Where the infant's title arose under an intestacy: there is a difficulty here. Reading the sub-section alone it would not appear to apply to such a case, especially having regard to the words "including a will" placed in parentheses after "settlement," which seems to indicate that land acquired on an intestacy was not intended to be affected, and that is, I think, the true construction, but regard must be had to the provisions of the S.L.A., s. 1 (2), which reads:—

> "Where an infant is beneficially entitled to land for an estate in fee simple or for a term of years absolute and by reason of an intestacy or otherwise there is no instrument under which the interest of the infant arises or is acquired, a settlement shall be deemed to have been made by the intestate, or by the person whose interest the infant has acquired."

Now, if the settlement which is deemed to have been made under this sub-section is a settlement within the A.E.A., s. 51 (3), the reverter is to the estate of the intestate, if not, the land passes to the personal representatives of the infant as part of his estate. My own view is that a "settlement deemed to have been made" is not a settlement within the A.E.A., s. 51 (3), and so the land belongs to the infant's estate; but the question is not without doubt.

Of course what has been said only refers to land acquired on an intestacy occurring before 1925.

(5) Where land has been conveyed to an infant since 1926: here another section of the S.L.A. must be considered, namely, s. 27 (1), which reads:—

> "A conveyance of a legal estate in land to an infant . . . for his . . . own benefit shall operate only as an agreement for valuable consideration to execute a settlement by means of a principal vesting deed and a trust instrument in favour of the infant . . . and in the meantime to hold the land in trust for the infant . . . ."

The first question to be decided is whether such a conveyance is a settlement within the A.E.A., s. 51 (3). On the whole I think that it is. The word "settlement" has the same meaning in the A.E.A., 1925, as in the S.L.A., 1925 (A.E.A., s. 55 (1) (xxiv)). Under s. 117 (1) (xxiv) of the S.L.A. a settlement includes any instrument which under that Act is, or is deemed to be, a settlement, and under s. 1 (1) an agreement for a settlement whereby land stands for the time being limited in trust for an infant is for the purposes of that Act a settlement. Consequently a conveyance which under s. 27 is to operate as an agreement to create a settlement and in the meantime to hold the land in trust for the infant is a settlement within the S.L.A. and, therefore, is a settlement within the A.E.A. If that be so, on the death without having been married of an infant to whom land has been conveyed since 1925, the land reverts in the same way as land which had been so conveyed before the Act. That is to say, if the conveyance were voluntary, the grantor will benefit by the reverter, but if it were for valuable consideration, the grantor will hold the land in trust for the person who provided the purchase money.

That at least is the conclusion at which I have arrived, but I admit that I am far from being without doubt on the subject. If I am wrong and the agreement for a settlement arising by virtue of s. 27 of the S.L.A. is not a settlement within s. 51 (3) of the A.E.A., then on the death of the infant the land passes to his personal representatives as part of his estate.

I have not exhausted the subject, but think that I have indicated the most important questions which arise on it under the 1925 legislation.

Landlord and Tenant Notebook.

Assignment of Term by Operation of Law.

The kind of case in which recourse may be had to the principles governing assignment by operation of law is usually one in which a landlord learns that his tenant has died or disappeared some time ago. Those who collect rent for him tell him that nothing had been seen or heard of the tenant for some time, during which, however, rent has been paid by someone else either on his own or on the tenant's behalf. That party now disclaims all interest, and what is to be done?

No one having seen a duly executed assignment, the point arises whether the proposition that the stranger is liable on the covenants and for the rent in and reserved by the lease can be supported.

The evidence which should be sought is similar to that which is relevant in cases of holding over (see "Landlord and Tenant Notebook," in our issue of 4th January last), but less importance is to be attached to the question of occupation. Knowledge of the lease and payments of the exact amount in the reddendum give the landlord a *primâ facie* case: *Doe d. Hemmings* v. *Durnford* (1832), 1 L.J. Ex. 201, in which possession was called "a confirmatory circumstance."

Similar facts supported the plaintiff's contention in *Beale* v. *Sanders* (1837), 6 L.J. C.P. 283, more often cited as an illustration of the effect of a grant made *ultra vires*. The action was brought at the expiration of a long lease, void as such for the reason stated. During the currency of the term the defendant had appeared, occupied the premises, paid the rent; for the last three years he had occupied without paying rent. For

this, and for breaches of repairing covenants, he was now sued. Judgment was given for the plaintiff on both claims; as regards "rent," if the lease was void he was liable as for use and occupation. The decision was alluded to in the more recent case of *Napier* v. *Williams* [1911] 1 Ch. 361, in which debenture-holders of a company to whom the tenant had assigned his interest were sued for a declaration, but the decision turned on other points.

That the landlord may be assisted by the doctrine of estoppel was illustrated by *Williams* v. *Heales* (1874), L.R. 9, C.P. 177. The tenant under a long lease died intestate. His widow took out letters of administration and occupied the premises till her death. She left no will. A son-in-law then collected rents from the property and paid the ground rent. He too dying intestate, his son, the defendant, carried on in the same way. It was held that, apart from any question of liability as administrator *de son tort*, the son was estopped from denying that he was an assignee of the term. This case was cited on behalf of the plaintiffs in *Stratford-upon-Avon Corporation* v. *Parker* [1914] 2 K.B. 562, in which the defendant had collected rent and paid ground rent in the name of his mother, who, unbeknown to the plaintiffs, had died intestate. But as they had never received rent from the defendant on the footing that it came from him, the decision in *Williams* v. *Heales* was held to support not the plaintiffs', but the defendant's, case: estoppel must be mutual.

In *Paull* v. *Simpson* (1846), 9 Q.B. 365, the widow of a deceased tenant, who left no will, took out a grant of administration and remained in occupation for a few months. Soon after she had left the defendant called upon the agent, produced the lease and said he was tenant. It was held that there was evidence on which assignment by operation of law could be found; but the judgments emphasise the principle that mere dealing with property is not in itself sufficient.

The attempt to make the defendant in *Stratford Corporation Case*, *supra*, liable as personal representative for intermeddling was defeated because an *executor de son tort* is not an assignee. That an administrator, though only appointed *ad colligenda bona*, is in the same position as an executor and can incur liability by entering into possession was demonstrated by *Whitehead* v. *Palmer* [1908] 1 K.B. 151.

Our County Court Letter.

UNDERLESSEES' RIGHTS ON DISCLAIMER.

The above subject was recently considered at Birmingham County Court in *In re Robinson; Whitehouse* v. *Kings*, on a motion for a vesting order under the Bankruptcy Act, 1914, s. 54 (6). The applicant was the lessor of land held by the bankrupt on a ninety-nine years lease, which had been disclaimed by the trustee under s. 54 (1). The bankrupt had built sixteen houses, one of which had been sold to an underlessee at a ground rent of £5 3s. 4d. a year, and the remainder had been sold to fifteen other underlessees at ground rents of £5 each. The case for the applicant was that (1) the disclaimer had left a gap between herself and the underlessees, from whom she could only recover her rent by means of separate distraints, (2) an order should be made vesting the lease in the respondent as the last underlessee in point of time. The application was supported by other underlessees and their mortgagees, on the ground that the bankrupt had not followed the usual conveyancing practice, i.e., vesting the lease in the last purchaser, but that the order would regularise the position. The respondent's case was that (1) the lease could only have been assigned to him in consideration of a reduced price for the last house, whereas he had paid the full value, (2) improved ground rents had not been reserved by the underleases, the rents from which merely equalled that under the lease, viz., £80 3s. 4d., (3) this liability would be an intolerable burden upon one underlessee, who would have to collect fifteen other ground rents, with no margin to cover arrears or delays in contributions of the other underlessees, (4) the liability should therefore, be apportioned among the underlessees. Mr. Registrar Glanfield held that the applicant was entitled to a vesting order, which was ultimately made by consent against another underlessee, the father of the respondent. The trustee undertook to hand over the counterpart underleases to the person taking the order, whose right of proof for the injury was reserved under s. 54 (8). The costs were ordered to be paid out of the estate.

An alternative procedure, mentioned in the above Act, s. 54 (6), was adopted in *In re Holmes; ex parte Ashworth* [1908] 2 K.B. 812, in which four mortgagees were involved. The lessee, having divided the land into five plots, had built ten houses on four of the plots (the fifth being left vacant) and the houses had then been mortgaged to four different mortgagees. The ground rent of £150 had been apportioned between the four mortgagees to the extent of £116, so that £34 was left to arise in respect of the fifth plot, but in the meantime the lessee was made bankrupt and the lease was disclaimed. The four mortgagees thereupon appointed a trustee, who obtained on their behalf a vesting order for the whole of the property demised by the lease, but the lessor appealed on the ground that the mortgagees had no right to (or interest in) the fifth and vacant plot, and that he had the best right to a vesting order of that portion. In the Divisional Court the mortgagees contended that the lessor was trying to get back one-fifth of the land, but at the same time to retain the whole ground rent of £150. Lord Mersey (then Mr. Justice Bigham) pointed out that the lessor was not injured, whereas the mortgagees would be protected from onerous liabilities, and Mr. Justice Jelf held that the court had power to make an order vesting in the sub-lessee or mortgagee (by way of compensation) something to which he was not previously entitled. The order was therefore rightly made, and the appeal was dismissed.

It is to be noted that the extent of the liability to be imposed by the vesting order is within the discretion of the court, as the mortgagee or sub-lessee may be rendered liable to the covenants of the lease, either to the same extent as if he were the original lessee, or only as assignee of the lease. This question was considered in *In re Carter and Ellis* [1905] 1 K.B. 735, in reference to the then equivalent of the proviso to s. 54 (6), *supra*. An order was there made which rendered the mortgagees subject only to the same liabilities as if the lease had been assigned to them at the date of the bankruptcy petition, as it was considered a hardship to require them to assume the liabilities of a lessee for ninety-nine years.

Practice Notes.

LEGACIES TO EMPLOYEES.

The advisability of confirming the above by codicil, after a change of circumstances, is shown by the recent case of *In re Garnett, deceased; Tennick* v. *King-Wilkinson*, in the Durham Palatine Court. The testatrix had made a will in which she bequeathed to her maid (the plaintiff), if in her service at the time of her death and not under notice, all her wearing apparel and a legacy of £100, in addition to any wages due. The plaintiff subsequently announced her intended marriage, but as the testatrix did not wish to part with her, she bought her a house and took up residence with the married couple, to whom the testatrix paid £2 a week for board and lodging, and 5s. extra for additional services. The defendants, as executors, contended that (1) the plaintiff was not in the employ of the testatrix at the date of her death, as the relationship of mistress and maid had ceased when the parties went to the new home; (2) the 5s. weekly was paid in consideration of a wholly different service, not within the terms of the will. The plaintiff's case was that she neither gave nor received notice

during the life of the testatrix, who had paid the 5s. per week with the specific object of retaining the plaintiff in her service. Mr. E. A. Mitchell-Innes, K.C., sitting as Chancellor, held that the relationship subsequent to the marriage was that the plaintiff was a landlady and the testatrix a lodger. The plaintiff was therefore no longer in the employ of the testatrix, as provided by the will, and judgment was therefore given for the defendants.

THE RIGHTS OF RIPARIAN OWNERS.

THE liability incurred by increasing the burden of an easement was recently illustrated at Ross-on-Wye County Court, in *Thompson* v. *Lane*, the claim being for (*a*) £5 as damages for trespass, and (*b*) an injunction. The plaintiff's case was that a brook had flooded her property, owing to the erection of a "stank" or dam by the defendant, who contended that he had a right to conserve in that manner the water supply for the villagers of Llancloudy and Llangarron. The plaintiff contended that the main dipping stone was on the other side of the brook from her property, and that, if the inhabitants had obtained water from her side, it was merely because her predecessor in title had not troubled to protect his rights. His Honour Judge Kennedy held that water was habitually taken from the stream by the inhabitants on both sides, but mostly from the opposite side to the plaintiff, so that the maintenance of a stank on her land was of small importance. The defendant, however, had committed acts of trespass in cutting into the plaintiff's land and erecting a second stank, which had interfered with the flow and caused the plaintiff's land to be flooded. Judgment was therefore given for the plaintiff for £2 10s. and costs, but no order was made as to an injunction, there being mutual undertakings as follows: the plaintiff not to prevent public access to the water; the defendant not to trespass upon or erect a stank on or against the plaintiff's property. Compare a County Court Letter entitled "Miller's Water Rights" in our issue of the 2nd November, 1929, 73 SOL. J. 725.

LOSS OF CARCASE IN ABATTOIR.

THE question of liability for the above was considered in the recent test case of *Senior* v. *Sheffield Corporation*, at Sheffield County Court, where the plaintiff claimed £3 6s. as damages for the loss of a sheep. The carcase had been placed with others in a cooling chamber, but the plaintiff had been unable to find it subsequently—the defence being that notices were exhibited stating that the defendants would not be responsible for loss or damage. His Honour Judge Greene, K.C., observed that the defendants had provided public facilities for slaughtering cattle, and had made a statutory charge of five shillings. An endeavour had then been made to restrict their liability by means of the notice, but the use of the abattoir by the butchers did not amount to an assent to the terms which the defendants had sought to impose. Judgment was therefore given for the plaintiff, leave to appeal being given.

Correspondence.

Contempt of Court in Divorce.

Sir,—I am glad you have queried the ruling of Lord Merrivale, that a petitioner who presents his case to the court without stating facts which tell against him, is guilty of contempt of court. Surely this is an extension of the jurisdiction, which so great a judge as Lord Jessel was most anxious to confine to the narrowest possible limits? The fact that in divorce both sides are so often conspiring to deceive the court hardly seems to warrant such an extension, which, as you suggest, must logically apply to the pleadings in the other divisions of the High Court. And I think it will be generally agreed, that the proper and appropriate punishment of a litigant who presents a claim founded on untrue statements is to have it dismissed with costs. A judge who tells a petitioner or plaintiff that he has been guilty of contempt of court virtually states that he is in danger of imprisonment.

Lincoln's Inn. F.
3rd June.

International Law Association.

THE 36th (NEW YORK) CONFERENCE.

Sir,—Some months ago you kindly gave publicity in THE SOLICITORS' JOURNAL (74 SOL. J. 189) to our forthcoming conference in New York, which begins on 2nd September, on the invitation of our important American Branch, which definitely reached us in the summer of 1928. Most of our British members, and many of our foreign members, are crossing by the "Tuscania," which sails on 23rd August, particulars of which will be given by Messrs. Thomas Cook & Sons.

We are writing this to advise non-members who are attracted by the operations of this Association, and who may wish to attend the conference, that the only meeting of the Executive Council to elect new members is due to be held on 23rd June. Forms of proposal may be had from this office.

The former Ambassador to this country, Mr. John W. Davis, will be President of the Conference which will have an attractive and useful programme before it.

The group of lawyers which is visiting America at the invitation of the American Bar should arrive in New York in time for the commencement of the conference and will remain for the first three days. They would be very welcome at our meetings in addition to sharing certain outside attractions together, as has already been arranged by our respective friends on the spot.

Temple, E.C.4. WYNDHAM A. BEWES,
7th June. Hon. Sec.

Directors and their Fees.

Sir,—Mr. Hargreave's argument that a balance-sheet adopted by shareholders of a company at a general meeting properly convened ceases to be the directors' balance-sheet, and becomes that of the company, is no doubt sound, but the unsurmounted fence which has brought the directors down in the *Coliseum Case* really appears to be s. 1 of Lord Tenterden's Act, as to an "acknowledgment in writing to be signed by the party chargeable thereby." A company cannot make an acknowledgment in writing, even at a general meeting, because it has no hand. It can only make such an acknowledgment by an agent, and Maugham, J., in effect, indicated his opinion that a board of directors could bind the company in an acknowledgment to an outside creditor. But he held that they had no authority as agents to bind the company in their own favour in this way, and that the company's adoption of the balance-sheet could not retrospectively confer this authority on them. Possibly if the company had directed the secretary or some other official to make the acknowledgment, that would have sufficed. The case of *Lowndes* v. *The Garnett and Moseley Co.* (1864), 3 N.R. 601, is not mentioned in the report, but practically the same point arose in it, and Wood, V.-C., observed: "Assuming that in ordinary cases a board of directors is capable of giving an acknowledgment on behalf of the company, and that the chairman in signing a resolution represents all the shareholders, I think it very questionable whether a board . . . could pass a resolution protracting the liability of the company to one of themselves, who was himself present as director, and who voted in favour of the resolution." And it has, of course, been held that, in respect of the Statute of Frauds, one contracting party cannot sign as agent for the other: see *Wright* v. *Dannah* (1809), 2 Camp. 203.

Lincoln's Inn. "B.L."
11th June.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Widows and Orphans' Pensions.

Q. 1935. A client of ours employed as a farm labourer was killed by accident arising out of and in the course of his employment on the 12th March, 1926. He left a widow and one child, at that time thirteen years of age. A lump sum in settlement of the claim for compensation under the Workmen's Compensation Act was paid into the county court, and the judge authorised payment through the court of weekly sums for the maintenance of the widow and daughter. The daughter having attained fourteen years of age, the payments out of court on her behalf terminated, and we recently made application to the judge for an increased payment out on behalf of the widow. The judge enquired whether the widow was obtaining a widow's pension, and on hearing she was not obtaining such a pension he informed us that he thought she would be entitled to a pension under "The New Act" as from July of this year, and he adjourned the application in order that we could find out whether the widow was so entitled. We cannot find any satisfactory authority, and there appears to be no legal publication relating to widows' pensions. Can you give us any information?

At the time of the accident the widow was forty-six years of age and the husband was an insured contributor under the National Health Insurance Acts.

A. The Widows, Orphans and Old Age Contributory Pensions Act, 1929, came into force on the 2nd January, 1930, and new pensions will be payable from the 1st July, 1930, to widows over sixty but under seventy on that date. As the widow in the above case will then be only fifty, she will not be entitled to a pension. Even if she had reached the required age, a further stipulation is that the husband should have died before the 4th January, 1926, which condition is also not fulfilled. It does not appear that the husband had reached the age of seventy before the 4th January, 1926, but in that improbable event the widow will be entitled to a pension, provided the husband would have been entitled to an old age pension (under the 1925 Act) on the 2nd July, 1926, if he had so long lived.

Part Possession of Agricultural Holding.

Q. 1936. Our client is landlord of an agricultural holding let on a yearly tenancy agreement to be terminated on the 11th October in any year by the requisite twelve months' notice. He wishes to sell off 20 acres "with vacant possession in October of the present year," the purchaser being a poultry farmer who needs the land for that purpose and not to cultivate it. The rent is over six months in arrear. The landlord has taken the following steps:—

(1) He has given the tenant notice to quit the whole of the holding on 11th October, 1931, for the reason stated, namely, that rent is in arrear.

(2) He has persuaded the tenant, by promising to give him time over payment of the rent owing, to sign a memorandum endorsed on the tenancy agreement to the effect that this shall be varied as follows: (*a*) the tenant to give vacant possession of the 20 acres specified on 11th October of the present year without any claim for disturbance; (*b*) the rent as from that date to be reduced *pro rata*.

(3) He has agreed with the prospective purchaser to sell the 20 acres with vacant possession on 11th October, 1930, the purchaser being responsible on the tenant's covenants for any claim in respect of crops remaining on the land as on such date.

Your opinion is requested as to whether:—

(1) The memorandum referred to will safeguard the landlord effectively against any claim for disturbance.

(2) The purchaser can reasonably object to being responsible on the tenant's covenants, seeing that he does not require the land for purposes of cultivation and cropping; and

(3) As to whether in any event the tenant would be entitled to look first to the landlord who would simply have a right of indemnity from the purchaser.

A. The memorandum endorsed on the tenancy agreement (*a*) constitutes an agreement that the notice to quit the 20 acres is valid under the Agricultural Holdings Act, 1923, s. 26, and (*b*) is founded upon good consideration (viz., the extension of time for payment of arrears) and is a settlement of the claim for disturbance by accord and satisfaction, including the creation of a fresh tenancy. The opinion is therefore given that:—

(1) The memorandum will safeguard the landlord against a claim for disturbance.

(2) The purchaser can reasonably object to being responsible on the tenant's covenants, as he is entitled to a fresh tenancy agreement with covenants appropriate to a poultry farm.

(3) This question implies a partial negation of the endorsed memorandum of agreement, as, although the claim for disturbance has been waived on good consideration, the tenant is nevertheless to be entitled to some compensation. This claim would be against the landlord, who would only be entitled to indemnity from the purchaser if, for example, the latter had harvested and sold a crop. The circumstances appear to require further explanation, as it would apparently be simpler for the tenant to resume possession for the harvest.

Erection of House by Husband on Land of Wife—

Death of Wife Intestate—Position.

Q. 1937. Miss G.J.F. purchased a plot of land on the 8th December, 1917, prior to her marriage with Mr. W.F. After the marriage a house was erected on the land, the husband supplying the money. The wife died intestate in 1923; no grant of representation to her estate was taken out. She left a son who is now aged ten years. The husband has consulted us as to his position. We have advised that a grant of representation should be taken out to the estate of the wife, and that the administrators should then execute a vesting deed vesting the property in the husband as tenant for life (by curtesy) subject to the payment to himself of the amount of the money advanced by him for the erection of the house. Can this be done, or can you suggest any better mode of dealing with the difficulty? We may state that the consideration for the purpose of the land was £140, and that there is £580 of the husband's money in the house.

A. The rights of the husband are obscure, and we could not express an opinion on them upon the information supplied. If, however, it is assumed that the husband is entitled to be recouped of his expense on the house, the proposal put forward by our subscriber is feasible. We suggest, however, that it would be much simpler for the wife's representatives to convey the land to the husband, the consideration for the sale being £140 or other the present value of the land, less the value of the husband's curtesy. If this suggestion is adopted, the husband should not be one of the representatives. In preparing the conveyance we should be disposed to make it clear, in the "parcels," that the house was erected thereon by the husband.

Legal Parables.

LIV.

The Aged Recorder and the Wicked Cobbler.

It befell that there was once a Recorder who, with the years, grew a little dull of wit.

The better to secure the doing of justice, counsel on both sides were wont to meet, and settle what was best to be done. They would then repair to the Recorder, and confer with him, showing all due respect, but guiding him gently in the way he ought to go.

If a man accused chose to defend himself God alone might help him, for he was beyond the reach of man.

Now it happened that a poor old cobbler who had for wife a dreadful scold was provoked by her one day as he sat at his task with his awl in his hand. His choler suddenly arising he stuck the awl into her, and she departed into the street, shrieking. Thence followed arrest, arraignment and trial.

The poor old man had for years suffered the waves of adversity to go over his head, uncomplaining, until his patience of a sudden gave out, and he stabbed, not the dear wife of his bosom who had once indeed been a bonny and cheerful maid, but the demon of perversity who had entered through the gate of poverty into her heart.

Counsel learned in the law, seeing the case was thus, conferred understandingly the one with the other and agreed that a light sentence would meet the case. They repaired to the Recorder, who agreed and proceeded to the seat of judgment. But on his way his thoughts of the past overran his recollection of the present, and when the cobbler was before him, and, as had been concerted, pleaded guilty, the Recorder was busily gathering wool from sheep which long ago had become mutton.

He came back to the present to hear counsel saying: "This is the shoemaker, my lord, who stabbed his wife with an awl"; and he departed once again among the shadows of the elm trees which stood by his ancestral home.

At the conclusion of the case he had utterly forgotten what he was to do, but with the cunning of the aged, put the case back for sentence in the afternoon, meaning to refresh his memory before the afternoon sitting of the court.

But again his memory failed, and when the cobbler stood again before him, he asked: "Who is this?" And counsel replied, "This is the shoemaker, my lord, who stabbed his wife with an awl."

Then the judge pretended to remember, but said: "I will put this case back till to-morrow."

The morrow came, but his memory came not. When the cobbler again entered the dock, the Recorder asked yet once: "Who is this?" "This," said counsel, "is the cobbler who stabbed his wife with an awl."

Then a flash of his ancient fire entered the aged Recorder. He sat upright, and gazed with stern eyes at the sad old wretch before him.

"This offence of shoemakers stabbing their wives with awls is getting far too common, this is the third I have had this session," said he magisterially, and proceeded to inflict a sentence intended to deter other cobblers from the unlawful use of their awls.

Mark only that the calendar was, by miracle, or was it perchance by sleight, noted with the agreed sentence, and not with that pronounced.

The moral, as expressed by nasty heathens who have no proper ideas of judicial procedure, is: "The judge is a great man, but take thy present to the clerk." Though the western clerk take no bribe yet is he, withal, a useful person to consult.

THE AUCTIONEERS INSTITUTE.

The Annual Provincial Meeting of the Auctioneers and Estate Agents Institute will be held at Brighton on Wednesday, Thursday and Friday, 9th, 10th and 11th July.

Books Received.

The Law of Aviation. G. D. Nokes, LL.D. and H. P. Bridges, LL.D., Barristers-at-Law. 1930. pp. xviii and (with index) 220. London: Chapman & Hall. 12s. 6d. net.

Looking Back: Fugitive Writings and Sayings. The Rt. Hon. Robert Munro, D.L., LL.D. (now Lord Alness, Lord-Justice Clerk of Scotland, formerly Lord Advocate of Scotland and Secretary for Scotland). 1930. Large Crown 8vo. pp. viii and (with Index) 525. London: Thomas Nelson & Sons, Ltd. 10s. 6d.

Ringwood's Principles of Bankruptcy. With Appendices containing the Bankruptcy Acts and the Bankruptcy Rules, the Deeds of Arrangement Act and the Deeds of Arrangement Rules, the Bills of Sale Acts, and portions of other Acts and Rules affecting Bankruptcy Law and its administration. Sixteenth Edition. Alma Roper, Barrister-at-Law. 1930. pp. lx and (with Index) 743. London: Sweet and Maxwell Limited. £1 2s. 6d. net.

Poor Law Statutes and Orders. Being the Consolidating Poor Law Act of 1930, with the other Enactments and Orders of the Minister of Health relating to Powers and Duties of the Poor Law Authorities and their Public Assistance Committees and Officers. Herbert Davey, Barrister-at-Law. Second Edition. 1930. Medium 8vo. pp. xxxix and (with Index) 507. London: Stevens & Sons Limited; Hadden Best & Co. Limited. 30s. net.

Das Deutsche Internationale Privatrecht auj Grundlage Der Rechtsprechung Dargestellt. Hans Lewald, O.Ö. Professor an Der Universität Frankfurt, A.M. 1930. Royal 8vo. pp. vii and 168. Leipzig: Bernhard Tauchnitz, Preis geheptet M. 10.

The Journal of the Incorporated Society of Auctioneers and Landed Property Agents. Vol. IV. No. 42. June, 1930. Published by the Society at 26 Finsbury-square, E.C.2.

The Journal of the Auctioneers and Estate Agents Institute of the United Kingdom. Vol. X. Part 6. June, 1930.

The News Sheet of the Bribery and Secret Commissions Prevention League, Incorporated. No. 171. June, 1930. London: 22 Buckingham-gate, S.W.1.

Manual of French Practice for Accountants and Auditors. W. H. Hargraves, A.C.A., and Georges Daumas, Avocat à la Cour d'Appel, Paris, and of the Middle Temple, Barrister-at-Law. With Extracts of French Laws relating to Accounts, Partnerships and Companies. 1930. First Edition. Demy 8vo. pp. v and (with Index) 129. London: Gee & Co. (Publishers) Limited. 7s. 6d. net.

The Companies Act, 1929, as Affecting Accounts. By Russell Kettle, F.C.A. A Paper read before the Bristol Society of Chartered Accountants on 6th December, 1929, and the Nottingham Society of Chartered Accountants on 13th December, 1929. Second Edition. 1930. Demy 8vo. pp. 27. London: Gee & Co. (Publishers) Limited. 1s. 6d. net.

How to Read the Balance Sheet of a Commercial Concern. Francis W. Pixley, F.C.A., Barrister-at-Law. 1930. Eighth Edition. Demy 8vo. 75 pp. London: Gee & Co. (Publishers) Limited. 5s. net.

A Short Dictionary of Legal, Commercial and Economic Terms. W. De Creux Hutchinson, B.A., B.Sc. (Econ.), London, L.C.P., Barrister-at-Law, and Francis J. B. Lovell, F.C.I.S. 1930. Demy 8vo. pp. 126. London: Gee & Co. (Publishers) Limited. 6s. net.

Annual Survey of English Law, 1929. Department of Law—London School of Economics. Medium 8vo. pp. xxx and (with Index and Table of Statutes) 277. London: The London School of Economics and Political Science (University of London). 10s. 6d. net.

Notes of Cases.

Court of Appeal.

In re **Henry Fenton**; *Ex parte* **The Fenton Textile Association.**

Lord Hanworth, M.R., Lawrence and Romer, L.JJ. 6th May.

Bankruptcy—Set off—Principal and Surety—Debtor's Claim to set off Sum guaranteed for Benefit of Creditor—No Payment made under Guarantee—Bankruptcy Act, 1914 (4 & 5 Geo. 5, c. 59), s. 31.

The Fenton Textile Association was ordered to be wound up compulsorily, and was insolvent. Henry Fenton, who had been interested in the association, had consented to an arrangement with his creditors, and his estate was being administered by a trustee. The liquidator of the association put in a proof against Fenton's estate for £436,192, which was admitted, but the trustee claimed to set off a sum of £166,795, representing the total of guarantees which Fenton had given to certain banks to enable them to advance the amount to the association. No payment had ever been made by Fenton to the banks in respect of those guarantees. Luxmoore, J., allowed the set off. The liquidator appealed.

The Court allowed the appeal. After reviewing the authorities, *inter alia*, *In re Herepath*, 38 W.R. 752; *In re Daintry*; *Mant* v. *Mant* [1900] 1 Q.B. 546; *Ascherson* v. *Tredegar Dry Dock Co.* [1909] 2 Ch. 40; *Wolmarshausen* v. *Gullick* [1893] 2 Ch. 514, and *Ex parte Barrett*, 13 W.R. 559, Lord Hanworth, M.R., said that, so far as the cases went, they had decided that a surety was entitled to a right to prove against the principal's estate, provided (*a*) his liability arose under a guarantee given before the date of the receiving or winding-up order, and (*b*) he had in fact paid to the creditor the sum that he sought to set off. No case decided that he could set off his contingent liability as a surety before changing that, by payment to the creditor, into an actual debt due to himself.

Lawrence and Romer, L.JJ., gave judgments to the same effect.

Counsel: *Stable*, for appellant; *Schiller*, K.C., and *J. W. Morris*, for respondent.

Solicitors: *Stephenson, Harwood & Tatham*; *Blundell, Baker & Co.*, for *Mumfords & Gordons*, Bradford.

[Reported by G. T. Whitfield-Hayes, Esq., Barrister-at-Law.]

High Court—Chancery Division.

In re **Louch.** Luxmoore, J. 1st April.

Solicitor—Costs—Taxation—Addition of 33⅓ Per cent. to Profit Charges after Taxation—Solicitors' Remuneration Rules, 1920—Order LXV, r. 10B.

This was a summons to review taxation of a solicitor's bill of costs taken out by a solicitor acting for a Drainage District Board in connexion with certain litigation in which the Board was plaintiff. The Board in due course obtained the common order to tax the bill which was delivered in two parts. The first part related to the work done in the country by the applicant and the other part related to work done by his London agents. In the first part there was no mention of the usual 33⅓ per cent. addition to the profit charges. The taxing master taxed the bill in due course, and the applicant sought to add to the first part of the bill the 33⅓ per cent. on the amount of the profit charges. The Board opposed such addition, and the taxing master held that in view of the client's objection nothing could be allowed by way of percentage on the profit charges.

Luxmoore, J., said there appeared to be no practice on the point and he must consider it on general principles. The percentage was allowed under the Solicitors' Remuneration Rules of 1920, and those rules were embodied in r. 10B of Ord. LXV of the Rules of the Supreme Court. That rule provided that the 33⅓ per cent. addition "shall be allowed" not "may be allowed" on any taxation of costs, and that the increase shall not affect the question whether a bill of costs when taxed is or is not less than one-sixth than the bill delivered. There could therefore be no magic in putting at the end of a bill a claim to 33⅓ per cent. of the total profit costs as shown in the bill. The sum ultimately allowed must necessarily depend upon the total amount allowed on taxation for profit costs and could only be ascertained after the bill had been taxed. Therefore the court was bound to allow the 33⅓ per cent. increase if asked for, even though no claim to it was made in the actual bill of costs, and the taxing master was wrong in refusing to allow it. In any case the court had power to allow the original bill to be amended by the presentation of a supplemental bill, and so far as that was necessary in the present case leave would be given to amend. The application therefore succeeded, and being a matter of principle the ordinary course would be followed and the respondent Board must pay the costs of the application.

Counsel: *L. W. Byrne*; *H. S. G. Buckmaster.*

Solicitors: *Woodcock, Ryland & Parker*; *Batchelor, Foord & North.*

[Reported by S. E. Williams, Esq., Barrister-at-Law.]

High Court—King's Bench Division.

G. C. Dobell and Co., Ltd. *v.* **Barber and Garratt.**

Roche, J. 20th May.

Contract—Sale of Linseed Cattle Cake—Breach of Warranty—Not Castor Free—Damages—Fertilizers and Feeding Stuffs Act, 1926, 16 & 17 Geo. 5, c. 45, s. (2).

In this action the plaintiffs, on the 12th September, 1929, bought from the defendants a quantity of linseed cattle cake which they later re-sold to dealers who in turn retailed it to farmers. Cattle which ate the cake became ill, and on analysis the cake was found to contain castor seed mixed with the linseed. The plaintiffs had had to pay damages and they now sought to recover damages from the defendants for alleged breach of warranty. They claimed a declaration that warranties under s. 2 (2) of the Fertilizers and Feeding Stuffs Act, 1926, were implied that the cake did not contain castor seed, that it was suitable for food for cattle, and that it was the residue resulting from the removal of oil from commercially pure linseed. Alternatively, they claimed a declaration that the cake was warranteed under s. 14 of the Sale of Goods Act as reasonably fit food for cattle. They claimed damages for the alleged breach of those warranties. The defendants said that they sold only as agents, to the knowledge of the plaintiffs, and were not liable as principals. They denied the alleged warranties, and said that the plaintiffs took samples before purchasing and relied on their own judgment.

Roche, J., said that the plaintiffs had satisfied him that the defendants sold the cake for use as food for cattle. There was a real sale by the defendants, and a real purchase by the plaintiffs, of that cake for use as food for cattle. The plaintiffs were therefore entitled to the declaration for which they asked on the question of the warranties, but, applying the principles of *Bostock* v. *Nicholson* [1904] 1 K.B. 725, and *Mowbray* v. *Merryweather* [1895] 2 Q.B. 640, and having regard to all the circumstances, he held that the plaintiffs were not entitled to recover as damages the sums which they themselves had been obliged to pay. Those damages were not the natural result of the defendants' breach of warranties, and the plaintiffs could only recover the difference between the value of the goods as they actually were at the time of the sale and their value as they ought to have been at that time.

Counsel: *Porter*, K.C., and *Howard Jones* for the plaintiffs; *du Parcq*, K.C., and *van den Berg* for the defendants.

Solicitors: *P. F. Walker*, for *Weightman, Pedder & Co.*, Liverpool; *Sanderson, Lee & Co.*

[Reported by Charles Clayton, Esq., Barrister-at-Law.]

In Lighter Vein.

THE WEEK'S ANNIVERSARY.

On the 16th June, 1586, Richard Hutton was called to the Bar at Gray's Inn. In 1603 he was knighted and called to the degree of Sergeant, and in 1617 became a Justice of the Common Pleas.

On the occasion of his taking the oath, Bacon delivered a celebrated address to the new judge concerning proper conduct in his high office. He should be "a light to jurors to open their eyes but not a guide to lead them by the nose"; his learning should be drawn from books and not from his head.

Many other wise things also the Lord Chancellor said concerning integrity, gravity of demeanour and reticence of tongue.

So well did Hutton follow these counsels that he earned the reputation of a "grave, learned, pious and prudent judge," one whom Charles I himself denominated "the honest judge."

In *Hampden's Case* his decision was against the Crown but he did not survive until the final clash between King and Commons. He died in 1639, and was buried in St. Dunstan's in the West in Fleet-street.

FINISHING THE SENTENCE.

A man sentenced to six months' imprisonment at the last Northampton Assizes is reported to have inquired apprehensively of Acton, J., "With hard labour, my lord?" "I have not said so yet," replied the judge, and the prisoner hurried out of the dock.

The incident recalls one of the grimmer jests of the old Dublin courts.

"The sentence of the court," said the judge, "is that you be flogged from the Bank to the Quay."

"Thank you, my lord," said the prisoner, "You have done your worst."

"No," was the judicial retort, "and back again."

COURTESY IN COURT.

At the same Assizes Acton, J., courteously apologised to a prisoner for not finding him "sufficiently sharp witted to commit a crime," and proceeded to bind him over.

Courtesy to the dock takes nothing away from the dignity of the Bench, though occasionally the effect produced may be a trifle singular.

Once when Maule, J., was in the act of passing sentence upon a prisoner, the governor of the county gaol inadvertently passed between the judge and the man in the dock.

"Don't you know," exclaimed his lordship, "that you ought never to pass between two gentlemen when one gentleman is addressing another?"

The official apologised and withdrew, whereupon the gentleman on the Bench proceeded to sentence the gentleman in the dock to seven years transportation.

HOME FROM THE SEA.

Sir John Simon is not the only member of the Bar to return thither after a sojourn in India. Sir Walter Schwabe, since his release from judicial functions in Madras, has been enhancing his reputation as an eminent advocate.

Sir John's return is marked by his appointment as Summer Reader at the Inner Temple. There can be no doubt as to the welcome he will receive from every quarter.

A contemporary relates that when he left for India he suggested, very unjustly to himself, that "there would be no moaning of the Bar" on his departure.

This quotation has naturally formed the basis of many witty remarks on legal topics. I particularly like the one of the judge newly appointed to the Probate, Divorce and Admiralty Division. He had had little experience in marine matters and expressed the hope that "there would be no moaning of the Bar when he put out to sea."

Parliamentary News.

Progress of Bills.

House of Lords.

Third Parties (Rights against Insurers) Bill. Read the Third Time and passed. [27th May.

Education (Scotland) Bill. Read the First Time. [27th May.

Coal Mines Bill. Read the Third Time. [29th May.

Mental Treatment Bill. Commons Amendments considered. [29th May.

Railways (Valuation for Rating) Bill. Read the Third Time and returned to the Commons. [29th May.

Land Drainage (No. 2) Bill. [H.L.] Read the Third Time and passed, and sent to the Commons. [3rd June.

Poor Prisoners Defence Bill. In Committee. [4th June.

House of Commons.

Small Landholders (Scotland) Acts (1886 to 1919) Amendment Bill. As amended (in the Standing Committee) considered. [23rd May.

Education Bill. Read a Second Time. [29th May.

Coal Mines Bill. Lords Amendments considered. [4th June.

Land Drainage (No. 2) Bill. [H.L.] Read the First Time. [4th June.

Finance Bill. In Committee. [6th June.

Railways (Valuation for Rating) Bill. Lords Amendments considered. [5th June.

House of Commons.

Questions to Ministers.

SMALL HOLDINGS.

In reply to Viscount WOLMER, who asked how many persons have been established in small holdings since he took office. Mr. N. BUXTON said: Returns of holdings actually established are only obtained from councils at the end of each year, but during the past twelve months I have approved schemes submitted by councils under s. 2 of the Small Holdings and Allotments Act, 1926, relating to an area of 5,884 acres, which will provide 182 new holdings. [26th May.

PLAYING FIELDS (EXEMPTION FROM RATING) BILL.

Mr. ALBERY asked the Prime Minister whether His Majesty's Government propose to grant facilities for the early passage into law of the Playing Fields (Exemption from Rating) Bill?

THE PRIME MINISTER: I understand that the operative clause of the Bill was rejected in Committee, and the question of further facilities does not therefore arise. [27th May.

HOURS OF INDUSTRIAL EMPLOYMENT BILL.

THE PRIME MINISTER, in reply to Sir N. GRATTAN-DOYLE, said: I regret that it is not at present possible to state when the further stages of this Bill will be taken. [27th May.

LAND COLONISATION.

Sir KINGSLEY WOOD asked the Lord Privy Seal whether he has yet sanctioned any work in connexion with a scheme of land colonisation in Great Britain?

THE LORD PRIVY SEAL (Mr. J. H. Thomas): I am awaiting the result of the consideration of a Bill in another place to enable me to set men to work on land drainage which, as I have said before, could make a more substantial and immediate contribution to employment. [27th May.

LOCAL AUTHORITIES' EMPLOYEES (SUPERANNUATION).

Sir R. GOWER asked the Minister of Health whether it is his intention to introduce legislation to give effect to the recommendations of the Departmental Committee on the superannuation of municipal and other local officers and employés; and, if so, when?

Mr. GREENWOOD: Yes, Sir. I am not, however, at present in a position to reply specifically to the last part of the question. [2nd June.

BEER DUTY.

Mr. MANDER asked the Chancellor of the Exchequer what increased revenue would be obtained by reducing the allowance of 6 per cent., in assessing for purposes of Beer Duty the number of standard barrels to be charged, to 2 per cent. ?

Mr. P. SNOWDEN: On the assumption that the reduction of the allowance in question would mean an automatic increase of 4 per cent. in the quantity of beer at standard gravity on which duty is collected, the increase of revenue would amount to about £3,000,000, but I must not be taken as committing myself to that assumption. [2nd June.

LONDON BUILDING ACTS.

Mr. A. M. SAMUEL asked the Minister of Health what steps he is taking to review the London Building Acts so as to eliminate out-of-date provisions and restrictions which act as a clog upon building and employment in the building trades and their co-operant industries ?

Mr. PARKINSON (Lord of the Treasury): The London Building Acts are private Acts of Parliament, and it rests with the London County Council to propose to Parliament any measures for bringing them up to date. [3rd June.

SMOKE ABATEMENT.

Mr. DAY asked the Minister of Health the number of prosecutions that have taken place under the Public Health (Smoke Abatement) Act, 1926; and can he give particulars ?

Mr. GREENWOOD: I regret that I have not this information. [3rd June.

COMPANIES ACT.

Major CARVER asked the President of the Board of Trade whether, in view of the fact that there are now 280 public companies who have not complied with the requirements of the Act to lodge annual accounts and balance sheets, although in some cases a period of over five months has elapsed, he will now reconsider his decision and issue an invitation to three Members of the House of Commons to examine and report upon the suitability of the organisation to which is entrusted the supervision of the requirements of the Act of 1929 in relation to the point under review ?

THE PARLIAMENTARY SECRETARY TO THE BOARD OF TRADE (Mr. W. R. SMITH): The number of cases outstanding has now been reduced to about 200. As regards the arrangements for dealing with this matter I would refer to the very full reply which was given on the 6th May to questions asked by the hon. Member for Ilford (Sir G. Hamilton) and the hon. and learned Member for East Grinstead (Sir H. Cautley), of which I am sending the hon. and gallant Member a copy. [4th June.

LEGAL JUDGMENTS (RECIPROCAL ENFORCEMENT).

Mr. CROOM-JOHNSON asked the Secretary of State for Foreign Affairs whether he is now in a position to make a statement as to the proceedings of the committee appointed to consider the question of actions brought in other European countries on judgments obtained in English courts ?

Mr. A. HENDERSON: Negotiations between British and Belgian legal experts have resulted in a draft Convention for the reciprocal enforcement of judgments. His Majesty's Government are now considering this draft together with the question of entering into informal negotiations with certain other countries before the necessary bills are drafted and submitted to Parliament. [4th June.

COMMON LANDS.

Mr. EDE asked the Minister of Agriculture in how many cases during each of the years 1927, 1928, and 1929 his Department received representations that road construction or road widening proposals would involve the virtual enclosure of common lands; and in how many such instances his Department took action to secure that an equivalent area of land to that enclosed should be added to the common ?

THE PARLIAMENTARY SECRETARY TO THE MINISTRY OF AGRICULTURE (Dr. ADDISON): The number of cases in the years 1927, 1928, and 1929, in which this Department received representations that road construction or road widening proposals would involve inclosure of common lands were five, three, and five, respectively. In all these cases provision has been made for the addition of lands of at least equivalent area. [4th June.

THE INCORPORATED SOCIETY OF AUCTIONEERS.

The Second Annual Provincial Summer Conference will open at Leamington Spa on Thursday, 26th June, and continue until Monday, 30th June.

Societies.

Law Association.

The usual monthly meeting of the Directors was held at The Law Society's Hall on Thursday, the 5th June, when Mr. C. D. Medley was elected Chairman for the year and took the chair. The other Directors present were Mr. E. B. V. Christian, Mr. Douglas T. Garrett, Mr. H. Ross Giles, Mr. G. D. Hugh-Jones, Mr. J. R. H. Molony, Mr. C. F. Pridham, Mr. Frank S. Pritchard, Mr. John Venning, Mr. William Winterbotham, Mr. W. M. Woodhouse, and the secretary Mr. E. E. Barron. A sum of £1,167 was voted in renewal of allowances to pensioners and grants amongst nineteen applicants. Six new members were elected, and other general business transacted.

Legal Notes and News.

Honours and Appointments.

BIRTHDAY LEGAL HONOURS.

(*Continued from p.* 372.)

ORDER OF ST. MICHAEL AND ST. GEORGE.
G.C.M.G.

Sir ALEXANDER WOOD RENTON, K.C.M.G., K.C., Chairman of The Irish Grants Committee (the General Editor of "Mews Digest of English Case Law").

ORDER OF THE INDIAN EMPIRE.
K.C.I.E.

WILBERFORCE ROSS BARKER, Esq., C.B., Barrister-at-Law, Chairman of the Public Service Commission.

SAMUEL FINDLATER STUART, Esq., C.S.I., C.I.E., Secretary Indian Statutory Commission.

Appointments.

Mr. H. PLOWMAN, Assistant Solicitor in the office of Mr. Hugh Royle, Town Clerk of Hammersmith, has been appointed Deputy Town Clerk of Chesterfield.

Mr. L. G. LEWIS (Ilford) has been appointed Assistant Solicitor in the office of Mr. J. H. Goold, Clerk to the Essex County Council.

Mr. JOHN STEWART, Solicitor, has been appointed Town Clerk of Dunblane.

Mr. J. M. MITCHELL has been appointed County Clerk to the New Fife County Council.

Mr. GWYNEDD JONES, Solicitor, Pwllheli, has been appointed Clerk to the Pwllheli Justices, in succession to the late Mr. Arthur Owen.

Mr. JAMES HENRY MILNER, Solicitor, Leeds, has been appointed City Coroner. Mr. Milner—who is a member of the firm of J. H. Milner & Son—was admitted in 1897.

Mr. HAROLD FITCH KEMP (London), has been elected President of the Chartered Institute of Accountants in succession to Sir William Plender. Mr. ADAM TURQUAND YOUNG (London), has been elected Vice-President.

Mr. SAMUEL H. SOUTHALL, Solicitor, Town Clerk of Worcester, has been appointed a Justice of the Peace for the borough. Mr. Southall—who is a member of the firm of Samuel Southall & King—was admitted in 1880.

Mr. TREVOR JONES, Prosecuting Solicitor, in the office of the Town Clerk of Hull (Mr. J. R. Howard Roberts), has now been appointed senior Solicitor in that department.

Professional Partnerships Dissolved.

ALFRED JULIUS STEVENS and THOMAS HENRY MORTON BAKER, solicitors, Farnham and Hindhead, Surrey (Stevens and Stevens), dissolved by mutual consent as from 31st March, 1930.

ARTHUR THEWLIS LEWTHWAITE and GEORGE HAROLD JAMES HARDWICK, solicitors, 26, High-street, Islington, London, N.1 (Clarke, Lewthwaite and Co.), dissolved by mutual consent as from 1st April, 1930. The business will be carried on in the future by A. T. Lewthwaite.

Wills and Bequests.

Mr. John David Boyers Lewis, of Carson-road, West Dulwich, S.E., and of Serjeant's Inn, E.C., solicitor, left estate of the gross value of £1,556.

Mr. Frank Ellison (63), of Burlington-street, Ashton-under-Lyne, solicitor, left estate of the gross value of £2,676.

Mr. Francis Henry Jackson, solicitor, of The Manor House, Normanby, and 13 Queen's-square, Middlesborough, who died on 27th February last, left estate of the gross value of £47,496, with net personalty, £43,760.

Sir Edward James Pollock, F.R.C.S., of York-terrace, Regent's Park, N.W., Official Referee of the Supreme Court, 1897-1927, who died on 14th April, aged eighty-nine, left estate of the gross value of £6,194, with net personalty £2,948.

The Right Hon. Sir Matthew Ingle Joyce, P.C., M.A., F.S.A., of Park-avenue, Mossley Hill, Liverpool, Judge of the Chancery Division of the High Court, 1900-15, who died on 10th March, aged ninety, left estate of the gross value of £63,573, with net personalty £42,277. He left a life annuity of £52 to John Benjamin Faux, formerly coachman to his wife. Like many other great legal authorities, the testator failed to take the necessary precautions with his own testamentary documents, and an affidavit of the due revocation of a codicil was required before the documents could be admitted to probate.

Mr. Thomas Lancaster, J.P., of Monk Bretton, Barnsley, auctioneer and valuer, who died on 1st March, aged eighty-seven, left estate of the gross value of £60,444, with net personally £53,658. He left £1,000 to the treasurer of the Barnsley Beckett Hospital and Dispensary; £200 to his clerk, Laurence Sterling; £100 each to his chauffeur, Thomas Draper, and his cook, Martha Burgan, if still in his service at the time of his death; and £50 similarly to his housemaid, Beatrice Holden.

Mr. Percy Umney, solicitor, of de Walden Court, Meads, Eastbourne, formerly clerk to the Richmond Board of Guardians, died on 7th March, aged fifty-three, leaving £31,372, with net personalty £26,729. He left:—On his wife's death £1,000 to the Star and Garter Home for Disabled Soldiers and Sailors, £500 to the Royal Richmond Hospital, £500 to the Princess Alice Memorial Hospital, Eastbourne; one year's wages to Florence Anning and Olive Orviss, if then in the service of his wife; £150 a year to Georgina Slade, and £50 a year to Florence Walter, and subject thereto, the capital sum producing such annuities for Harrow School for a musical scholarship at Cambridge.

Mr. Alfred Turton, of Copthorne-road, Wolverhampton, solicitor, left estate of the gross value of £8,041.

Sir Noel Thomas Kershaw, K.C.B., of The Hermitage, Kenilworth, Warwick, from 1899-1919 Assistant Secretary to the Local Government Board, who died on 1st April, aged sixty-six, left estate of the gross value of £4,974, with net personalty £4,802.

LEGAL AID FOR THE POOR.

The Registrar of the Society of Our Lady of Good Counsel has issued his report on the Society's work for the year ending the 4th May, 1929, and in it the hope is expressed that there will be an increase of subscriptions and life memberships. The present offices at 30, Maiden-lane, Covent Garden, W.C.2, are becoming quite inadequate for the work being done, as many as 896 cases having been dealt with in the year in question. It is pointed out that the Society's work and that of the Poor Persons Procedure Committee do not overlap and that the committee sends its County Court and Police Court cases to the Society, who reciprocate by sending their High Court cases to the Committee.

TWENTY-SEVEN YEARS' LITIGATION.

At a recent sitting of the Judicial Committee of the Privy Council, Lord Blanesburgh, in delivering judgment in an Indian case in which the point in dispute was whether a provision for compound interest in a mortgage was intended by the parties, said that the appeal would, it was to be hoped, bring to a close a prolonged litigation between near relatives carried on at enormous expense for nearly twenty-seven years.

ADMINISTRATION OF HUNGARIAN PROPERTY.

The Administrator of Hungarian Property (Cornwall-house, Stamford-street, London, S.E.1) announces that an Eleventh Dividend of 2s. 8d. in the £ will be paid to all creditors who are entitled to participate.

The first distribution of the dividend was made on Saturday, 31st May. An individual notice will be sent to each creditor as and when he becomes entitled to participate.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (1st May, 1930) 3%. Next London Stock Exchange Settlement Thursday, 26th June, 1930.

	Middle Price 11th June 1930.	Flat Interest Yield.	Approximate Yield with redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	87⅞	4 11 2	—
Consols 2½%	54⅜	4 11 4	—
War Loan 5% 1929-47	102½	4 17 10	—
War Loan 4½% 1925-45	98	4 11 10	4 14 0
War Loan 4% (Tax free) 1929-42	101	3 19 3	3 18 0
Funding 4% Loan 1960-90	89	4 9 11	4 11 0
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	94⅛	4 4 8	4 6 0
Conversion 5% Loan 1944-64	103½	4 16 10	4 16 0
Conversion 4½% Loan 1940-44	98¼	4 11 7	4 13 6
Conversion 3½% Loan 1961	77⅛	4 10 4	—
Local Loans 3% Stock 1912 or after	64½	4 13 0	—
Bank Stock	250½	4 15 10	—
India 4½% 1950-55	83	5 8 5	5 16 0
India 3½%	61	5 14 9	—
India 3%	52	5 15 5	—
Sudan 4½% 1939-73	96	4 13 9	4 14 6
Sudan 4% 1974	86	4 13 0	4 15 6
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years.)	83½	3 11 10	4 2 3
Colonial Securities.			
Canada 3% 1938	89	3 7 5	4 13 3
Cape of Good Hope 4% 1916-36	95	4 4 3	4 19 0
Cape of Good Hope 3½% 1929-49	83	4 4 4	4 17 6
Ceylon 5% 1960-70 (First Dividend £2 5s., 1st August, 1930.)	103	4 17 1	4 16 9
Commonwealth of Australia 5% 1945-75	87	5 14 11	5 16 3
Gold Coast 4½% 1956	92	4 17 10	5 1 0
Jamaica 4½% 1941-71	93	4 16 9	4 17 9
Natal 4% 1937	95	4 4 3	4 16 9
New South Wales 4½% 1935-45	78½	5 14 8	6 16 3
New South Wales 5% 1945-65	87½	5 14 3	5 16 9
New Zealand 4½% 1945	95	4 14 9	4 19 6
New Zealand 5% 1946	100	5 0 0	5 0 0
Nigeria 5% 1950-60 (First Dividend £1 15s., 1st August, 1930.)	101	4 19 0	4 18 6
Queensland 5% 1940-60	85½	5 17 0	6 9 0
South Africa 5% 1945-75	99	5 1 0	5 1 0
South Australia 5% 1945-75	85½	5 17 0	5 18 6
Tasmania 5% 1945-75	89½	5 11 9	5 12 9
Victoria 5% 1945-75	85½	5 17 0	5 18 6
West Australia 5% 1945-75	88½	5 13 0	5 14 6
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	63	4 15 3	—
Birmingham 5% 1946-56 (First Dividend £1 5s., 1st July, 1930.)	102	4 18 0	4 17 3
Cardiff 5% 1945-65	100	5 0 0	5 0 0
Croydon 3% 1940-60	71	4 4 6	4 16 9
Hastings 5% 1947-67 (First full half year's Dividend in October, 1930.)	102	4 18 0	4 16 6
Hull 3½% 1925-55	80	4 7 6	4 17 6
Liverpool 3½% Redeemable by agreement with holders or by purchase	74	4 14 7	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	54	4 12 7	—
London City 3% Consolidated Stock after 1920 at option of Corporation	64	4 13 9	—
Manchester 3% on or after 1941	65	4 12 7	—
Metropolitan Water Board 3% "A" 1963-2003	65	4 12 7	—
Metropolitan Water Board 3% "B" 1934-2003	66	4 10 11	—
Middlesex C.C. 3½% 1927-47	85	4 2 4	4 16 0
Newcastle 3½% Irredeemable	73	4 15 11	—
Nottingham 3% Irredeemable	62	4 16 9	—
Stockton 5% 1946-66	100	5 0 0	5 0 0
Wolverhampton 5% 1946-56	101	4 19 0	4 18 9
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	82½	4 17 0	—
Gt. Western Rly. 5% Rent Charge	100½	4 19 6	—
Gt. Western Rly. 5% Preference	96	5 4 2	—
L. & N.E. Rly. 4% Debenture	77	5 3 11	—
L. & N.E. Rly. 4% 1st Guaranteed	72½	5 10 4	—
L. & N.E. Rly. 4% 1st Preference	64½	6 4 0	—
L. Mid. & Scot. Rly. 4% Debenture	79½	5 0 8	—
L. Mid. & Scot. Rly. 4% Guaranteed	76½	5 4 7	—
L. Mid. & Scot. Rly. 4% Preference	68½	5 16 10	—
Southern Railway 4% Debenture	79½	5 0 8	—
Southern Railway 5% Guaranteed	99	5 1 0	—
Southern Railway 5% Preference	91	5 9 11	—

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